



DEPARTMENT OF THE NAVY
HEADQUARTERS UNITED STATES MARINE CORPS
WASHINGTON, DC 20380

MCO 7010.17A
REL
27 Jun 91

MARINE CORPS ORDER 7010.17A

From: Commandant of the Marine Corps
To: Distribution List

Subj: RELIGIOUS OFFERING FUND (ROF)

Ref: (a) MARCORMAN, par. 2816
(b) MCO 1730.6B
(c) SECNAVINST 7010.6
(d) NAVSO P-3520 (NOTAL)

1. Purpose. To publish policy and procedures for management of ROF's within the Marine Corps.

2. Cancellation. MCO 7010.17.

3. Background

a. Under references (a) and (b), it is Marine Corps policy that commanders provide for the free exercise of religion for members of the command, their dependents, and other authorized persons. This is accomplished through the Command Religious Program (CRP).

b. Many faith groups afford the opportunity for voluntary contributions and benevolence as a part of their worship and religious life. An ROF formerly referred to as a "Chapel Fund" may be established to serve the religious needs of the contributors by allowing for the collection and disbursement of offering as an act of worship within the context of the CRP. Appropriate recipients of support from ROF's are organizations or individuals generally recognized as benevolent or service-oriented, or religious bodies recommended by the contributors to the ROF.

4. Information. The CRP is a command function supported by appropriated funds. The ROF is a nonappropriated fund established by and administered under the authority of the commander. References (a) through (d) provide information and guidance on the establishment and management of nonappropriated funds. These funds will be used only for projects of religious benevolence beyond the limits of the CRP, not as an alternative to support the CRP.

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5. Action

a. Follow the same ROF "Program Guidance, Administrator, Custodian, Audit Board, Designated Faith Group Representatives, and Procedures" as prescribed in reference (c).

b. ROF funds should not be used to pay for MWR property insurance. Paragraph 10, chapter 6 of reference (c) requires transfer of all property purchased with ROF funds to appropriated property accounts. According to reference (d), the Government is self-insured. Government property requires no additional insurance.

c. Although reference (c) establishes the provisions, policies and procedures for auditing ROF's, the determination of the audit frequency for activities under the audit cognizance of the Marine Corps Nonappropriated Fund Audit Service (MCNAFAS) rests with the MCNAFAS. The Resource Evaluation and Analysis group can provide more frequent reviews if the commander desires.

d. The ROF Administrator should publish weekly in religious service bulletins a brief statement covering the program guidance of the ROF. This statement shall cite reference (c) as the governing directive for receipt and disbursement of funds. Compliance with this provision is sufficient cause to show intent of donors.

6. Reserve Applicability. This Order is applicable to the Marine Corps Reserve.



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Marine Corps

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